

**Illinois Department of Revenue
Regulations**

Title 86 Part 210 Section 210.101 Filing of Written Petition

TITLE 86: REVENUE

**PART 210
BOARD OF APPEALS**

Section 210.101 Filing of Written Petition

A review before the Board of Appeals (Board) shall be commenced by the filing of a written petition. Except as provided in Sections 210.126 and 210.130, no petition shall be filed prior to the time a notice of deficiency or notice of tax liability has become final. A notice of deficiency or notice of tax liability is final when all administrative hearings and proceedings in court to review such assessment have terminated or the time for the taking thereof has expired without such proceedings being instituted. The petition shall be filed in a form prescribed by the Board and shall identify the taxpayer, briefly state the facts of the case, specify the relief requested and the reasons therefor. A memorandum of law may be appended. No other pleading shall be filed.

(Source: Amended at 17 Ill. Reg. 8860, effective June 2, 1993)